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Financing of the United Nations Supervision Mission in the Syrian Arab Republic

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Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financing of the United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS) (A/69/594 and Corr.1), which provides details on the final disposition of assets of the Mission. During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with responses received in writing on 27 February 2015.

2. The mandate of UNSMIS was established by the Security Council in its resolution 2043 (2012) for an initial period of 90 days. In its resolution 2059 (2012), the Council renewed the mandate of the Mission for a final period of 30 days, until 19 August 2012.

II. Final disposition of assets

3. The report of the Secretary-General provides details on the final disposition of the assets of UNSMIS as at 15 September 2014. The Secretary-General indicates that, in accordance with regulation 5.14 of the Financial Regulations and Rules of the United Nations, the Mission's asset disposal plan provided for the progressive transfer of assets, where feasible and economical, to other United Nations peacekeeping operations, to the United Nations Logistics Base at Brindisi, Italy (UNLB), for temporary storage or to other United Nations activities funded from assessed contributions, as well as for their disposition through sale to United Nations agencies, funds and programmes or their commercial disposal, as

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circumstances permitted. Information on the actual disposition of all assets of the Mission is provided in section II of the Secretary-General's report.

4. The Advisory Committee notes that no assets have been categorized under group II (assets disposed of in the mission area through sale or donation) and that the Mission's assets fall into two groups (see A/69/594 and Corr.1, tables 1 and 2). The Committee was also provided with a detailed summary of the final disposition of assets, showing the inventory value and residual value of the assets, as set out below.

Table 1

Summary of the final disposition of assets of the United Nations Supervision Mission in the Syrian Arab Republic

(United States dollars)

Category	*Quantity of assets*	*Inventory value*	*Residual value*	*Percentage*
Group I: Transferred to other missions or for temporary storage at the United Nations Logistics Base at Brindisi	671	15 536 123	9 356 888	99
Group II: Disposed of in the mission area				
Sold	–	–	–	–
Donated to the Government of the Syrian Arab Republic	–	–	–	–
Group III: Written off or lost				
Written off	28	182 555	67 929	1
Lost	–	–	–	–
Total	**699**	**15 718 678**	**9 424 816**	**100**

5. The Mission's final disposition comprised 699 assets in groups I and III, amounting to an inventory value of $15.7 million, or a residual value of $9.4 million. A total of 671 group I assets with an inventory value of $15.5 million, or a residual value of $9.3 million, have been transferred to other missions for their use or to UNLB for temporary storage, while a total of 28 group III assets with an inventory value of $182,600, or a residual value of $68,000, have been written off or lost (ibid., paras. 7 and 8). **The Advisory Committee notes that information on the residual value of assets was provided in the aforementioned paragraphs of the report of the Secretary-General but not in table 1, representing a presentational inconsistency. The Committee is of the view that, to ensure transparency, tables should show both the inventory value and the residual value of assets, and believes that all related reports should adhere to a standard structure and incorporate all pertinent information (see also A/68/866, para. 5).**

6. The Advisory Committee was informed that some assets in group I were transferred to the Office of the Joint Special Representative of the United Nations and the League of Arab States for Syria. Upon enquiry, the Committee was provided with information with respect to equipment transferred to the Office of the Joint Special Representative, as shown below.

Table 2

Asset	*Number of assets transferred from the Mission to the Office*	*Number of assets used by the Office (as at 31 December 2013)*
Communications equipment	39	36
Data processing equipment	216	236
Medical equipment	0	2
Miscellaneous equipment	3	3
Observation equipment	5	5
Office equipment	9	9
Vehicular equipment	47	30
Total	**319**	**321**

7. The Advisory Committee notes several inventory discrepancies between the number of assets transferred to and used by the Office of the Joint Special Representative. For example, 47 vehicular assets, including 46 armoured vehicles, were transferred to the Office, but only 30 of those armoured vehicles were in use by that Office as at 31 December 2013. The Committee was informed that the total acquisition value of the 46 armoured vehicles was $5,961,445, or $129,960 per vehicle. The Committee enquired as to the status and location of the remaining 16 armoured vehicles and was informed that the inventory data as at 31 December 2013 could not be considered conclusive in terms of determining the movements of assets from UNSMIS to the Office, given that the financial period for the Office follows the regular budget cycle and that the related financial format for the current period had not been finalized.

8. **As only 30 of the total of 46 armoured vehicles transferred to the Office of the Joint Special Representative had been inventoried as at 31 December 2013, and in view of the high acquisition value of those vehicles, the Advisory Committee expects the Secretary-General to provide an update on the status of the remaining 16 armoured vehicles to the General Assembly at the time of the consideration of the present report.**

III. Conclusion

9. The action to be taken by the General Assembly in connection with the financing of the United Nations Supervision Mission in the Syrian Arab Republic is contained in paragraph 9 of the report of the Secretary-General (A/69/594 and Corr.1). **Subject to its comments and observations made in the paragraphs above, the Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General.**